EXHIBIT NO. 5

DATE 2-14-07

EMA NO. SR-400

Amendments to Senate Bill No. 400 1st Reading Copy

Requested by Senator Christine Kaufmann

For the Senate Taxation Committee

Prepared by Lee Heiman February 13, 2007 (12:01pm)

1. Page 1, line 17.
Following: "returns."

Insert: "Married taxpayers filing separately on the same form may
 allocate the credit between spouses."

- END -